IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 3RD APRIL 2007 / 13TH CHAITHRA 1930

WP(C).No. 11578 of 2007(C)

PETITIONER:

M/S. MALANAD COFFEE TRADING COMPANY,
PANAMARAM, MANANTHAVADY, WAYANAD DISTRICT,
REPRESENTED BY ITS MANAGING PARTNER,
V.ASSAINAR.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:
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1. **AGRICULTURAL INCOME TAX AND COMMERCIAL TAX OFFICER, MANANTHAVADY.**

2. **DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, KOZHIKODE.**

3. **DEPUTY TAHISLDAR (RR), TALUK OFFICE, MANANTHAVADY.**

BY SR.GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 11578 OF 2007-C

JUDGMENT

The petitioner challenges Ext.P7 interim order passed by the 2nd respondent on the stay petitions filed by it along with Exts.P3 and P4 appeals. Those appeals were filed against Exts.P1 and P2 assessment orders for the years 2002-03 and 2003-04 respectively. The petitioner attacks the order on various grounds. It submits, though valid grounds were raised in the appeal memoranda, no reference was made to them and in a mechanical manner, the impugned order has been passed.

2. Heard the learned Government Pleader for the respondents also. The appellate authority has directed the petitioner to pay only one-third of the amount. Therefore, I feel that no serious prejudice is caused by the interim order. The contentions of the petitioner will be considered by the appellate authority while disposing of the appeals, which may be done without delay. But, the learned counsel for the petitioner points out that the petitioner was given only two days' time to deposit the amount. Having regard to the facts of the case, if the petitioner pays one-third of the amount

before 16.4.2007, it shall be treated that the payment has been made within time.

The Writ Petition is disposed of as above.

3rd April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/